

JUDGE KATHLEEN CARBONE
FILED

JUL 15 2020

CLERK, U.S. DISTRICT COURT
WESTERN DISTRICT OF TEXAS
BY V DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
EL PASO DIVISION

UNITED STATES OF AMERICA,

§ CRIMINAL NO: EP-20-CR-

Plaintiff,

§ S E A L E D
§ I N D I C T M E N T

v.

LORENZO MONSIVAIS (1)
and
ANA MONSIVAIS (2),

Defendants.

§ CT 1: 18 U.S.C. § 286 – Conspiracy to
§ Defraud the United States through False
§ Claims;
§ CTS 2-41: 26 U.S.C § 7206(2) – Aiding
§ and Assisting in Preparing A Fraudulent
§ and False Tax Return.

THE GRAND JURY CHARGES THAT:

EP20CR1660

COUNT ONE

(18 U.S.C. § 286)

CONSPIRACY TO DEFRAUD THE UNITED STATES
THROUGH FALSE CLAIMS

Beginning on or about February 23, 2017, and continuing until and including on or about April 17, 2018, in the Western District of Texas and elsewhere, defendants,

**LORENZO MONSIVAIS (1) and
ANA MONSIVAIS (2),**

did intentionally and knowingly conspire, combine, confederate, and agree with each other to defraud the United States Department of Treasury by obtaining and aiding to obtain, the payment of materially false, fictitious and fraudulent claims, namely tax refund claims contained on federal income tax returns, in violation of Title 18, United States Code, Section 286.

COUNTS TWO through THIRTY-FIVE
 (26 U.S.C. § 7206(2))
**AIDING AND ASSISTING IN PREPARING
 A FRAUDULENT AND FALSE TAX RETURN**

On or about the dates set forth below, in the Western District of Texas and elsewhere, the defendant,

LORENZO MONSIVAIS (1),

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040 and accompanying schedules, either individual or joint, for the taxpayers and calendar years hereinafter specified and the returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions and credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions in the claimed amounts;

Count	Date Taxes Filed	Taxpayer(s)	Calendar Tax Year	Falsely Claimed Item(s) & Amount Claimed
Two	April 17, 2018	O.D. & I.D.	2017	<u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$20,823 Line 17 Non-cash donations: \$6,874 Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> • Form 2106-EZ: \$7,489 • Restoration: \$7,645

Three	April 9, 2017	O.D. & I.D.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$20,825</p> <p>Line 17 Non-cash donations: \$8,749</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Form 2106-EZ: \$7,248 • Professional Subscriptions: \$1,680 • Restoration: \$1,278 • Employee Deductible Expense: \$2,999 <p>Line 22 Tax preparation fees: \$120</p> <p>Line 23 Other Expenses: \$3,675</p>
Four	April 1, 2016	O.D. & I.D.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$15,034</p> <p>Line 17 Non-cash donations: \$4,750</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses: \$2,841 • Business Expenses: \$2,664 • Union and Professional Dues: \$228 • Professional Subscriptions: \$732 • Uniforms and Protective Clothing: \$1,145 • Restoration: \$2,410 <p>Line 22 Tax preparation fees: \$100</p>
Five	April 14, 2015	O.D. & I.D.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$17,002</p> <p>Line 17 Non-cash donations: \$5,999</p>

				<p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$1,600 • Business Expenses: \$3,201 • Union and Professional Dues: \$425 • Professional Subscriptions: \$1,610 • Uniforms and Protective Clothing: \$999 • Cell Business Use: \$3,468 • Equipment and Tools: \$4,559 <p>Line 22 Tax preparation fees: \$70</p> <p>Line 23 Other expenses: \$2,000</p>
Six	March 31, 2014	O.D. & I.D.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$10,905</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Form 2106-EZ: \$4,290 • Union and Professional Dues: \$228 • Professional Subscriptions: \$1,296 • Uniforms and Protective Clothing: \$865 • Equipment and Tools: \$1,278 <p>Line 22 Tax preparation fees: \$65</p> <p>Line 23 Other expenses: \$5,80</p>
Seven	March 1, 2018	R.C. & B.M.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,327</p> <p>Line 17 Non-cash donations: \$9,174</p>

				<p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$200 • Travel Expenses While Away from Home: \$4,998 • Business Expenses: \$2,280 • Meals and Entertainment: \$2,080 • Professional Subscriptions: \$1,020 • Uniforms and Protective Clothing: \$550 • Restoration: \$200 • Employee Business Expense: \$5,129
Eight	March 21, 2016	R.C. & B.M.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$2,080</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$999 • Travel Expenses While Away from Home: \$4,758 • Business Expenses: \$1,680 • Meals and Entertainment: \$1,560 • Union and Professional Dues: \$999 • Professional Subscriptions: \$820 • Uniforms and Protective Clothing: \$625 • Employee Business Expense: \$4,536

Nine	March 5, 2015	R.C. & B.M.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$2,080</p> <p>Line 17 Non-cash donations: \$3,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses While Away from Home: \$3,738 • Professional Subscriptions: \$780 • Uniforms and Protective Clothing: \$525
Ten	February 4, 2018	D.E. & A.E.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$9,940</p> <p>Line 17 Non-cash donations: \$7,750</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses While Away from Home: \$1,930 • Business Expenses: \$3,402 • Excess Educator Expenses: \$2,549 • Professional Subscriptions: \$780 • Uniforms and Protective Clothing: \$3,699 • Uniforms and Protective Clothing: \$3,699 • Employee Business Expense: \$1,437 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$1,217 • Attorney and Accounting Fees: \$1,485

Eleven	March 22, 2017	D.E. & A.E.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$9,186</p> <p>Line 17 Non-cash donations: \$7,500</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses While Away from Home: \$4,266 • Business Expenses: \$2,160 • Excess Educator Expenses: \$2,175 • Professional Subscriptions: \$780 • Uniforms and Protective Clothing: \$3,575 • Deductible Employee Expense: \$750 • Employee Business Expense: \$1,465 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$1,485
Twelve	March 11, 2016	D.E. & A.E.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$8,179</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses While Away from Home: \$4,187 • Business Expenses: \$1,801 • Excess Educator Expenses: \$2,139 • Professional Subscriptions: \$72 • Uniforms and Protective Clothing: \$3,489 • Deductible Employee Expense: \$4,380

				<ul style="list-style-type: none"> • Employee Business Expense: \$1,456 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$492 • Attorney and Accounting Fees: \$1,485
Thirteen	March 2, 2015	D.E. & A.E.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$5,130</p> <p>Line 17 Non-cash donations: \$6,950</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses While Away from Home: \$3,924 • Excess Educator Expenses: \$1,885 • Professional Subscriptions: \$660 • Uniforms and Protective Clothing: \$3,425 • Equipment: \$1,800 • Restoration: \$3,835 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$2,335
Fourteen	March 26, 2014	D.E. & A.E.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,087</p> <p>Line 17 Non-cash donations: \$6,775</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses While Away from Home: \$4,290 • Excess Educator Expenses: \$1,755 • Professional Subscriptions: \$660

				<ul style="list-style-type: none"> • Uniforms and Protective Clothing: \$2,402 • Equipment: \$2,999
Fifteen	March 28, 2018	J.G. & P.G.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$5,205</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$903 • Travel Expenses: \$9,336 • Business Expenses: \$714 • Excess Educator Expenses: \$845 • Union and Professional Dues: \$1,180 • Professional Subscriptions: \$235 • Uniforms and Protective Clothing: \$4,750 • Cell Business Use: \$3,120 • Supplies: \$1,300 • Training: \$1,950 • International Tolls: \$268 • Equipment: \$750 • Employee Business Expense: \$6,871 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$1,018
Sixteen	April 18, 2017	J.G. & P.G.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,805</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p>

					<ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$180 • Travel Expenses: \$9,336 • Business Expenses: \$1,740 • Meals and Entertainment: \$2,560 • Excess Educator Expenses: \$1,569 • Union and Professional Dues: \$1,240 • Professional Subscriptions: \$95 • Uniforms and Protective Clothing: \$1,975 • Cell Business Use: \$3,120 • Supplies: \$1,704 • Training: \$2,965 • International Tolls: \$240 • Employee Business Expense: \$6,409 • Equipment: \$800 • Restoration: \$2,200
Seventeen	April 9, 2016	J.G. & P.G.	2015		<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,110</p> <p>Line 17 Non-cash donations: \$4,699</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$1,260 • Travel Expenses: \$7,475 • Business Expenses: \$1,620 • Meals and Entertainment: \$1,560 • Excess Educator Expenses: \$1,865 • Union and Professional Dues: \$1,280 • Professional Subscriptions: \$1,824

				<ul style="list-style-type: none"> • Uniforms and Protective Clothing: \$1,800 • Supplies: \$1,100 • Employee Business Expense: \$5,774 • Restoration Fees: \$540
Eighteen	April 19, 2015	J.G. & P.G.	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$2,735</p> <p>Line 17 Non-cash donations: \$4,599</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Business Expense: \$250 • Excess Educator Expenses: \$1,400 • Union and Professional Dues: \$1,055 • Professional Subscriptions: \$1,815 • Uniforms and Protective Clothing: \$1,745 • Job Search Costs: \$782 • Supplies: \$1,120 • Employee Business Expense: \$5,563
Nineteen	March 23, 2014	J.G. & P.G.	2013	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,225</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Excess Educator Expenses: \$1,200 • Union and Professional Dues: \$1,410 • Professional Subscriptions: \$720 • Uniforms and Protective Clothing: \$2,163

				<ul style="list-style-type: none"> • Supplies: \$403 • Employee Business Expense: \$5,424 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$1,995
Twenty	Feb. 1, 2017	A.N & Y.N	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,439</p> <p>Line 17 Non-cash donations: \$8,124</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking, Fees, Tolls, and Transportation: \$302 • Travel Expenses: \$2,538 • Professional Subscriptions: \$780 • Uniforms and Protective Clothing: \$1,269 • Equipment: \$216 • Employee Business Expense: \$5,863 <p><u>Form 1040 Schedule C</u></p> <p>Line 24a Travel: \$375</p> <p>Line 24b Meals and entertainment: \$1,560</p>
Twenty- One	Feb. 26, 2016	A.N & Y.N	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,421</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Professional Subscriptions: \$540

				<ul style="list-style-type: none"> • Uniforms and Protective Clothing: \$1,211 • Employee Business Expense: \$5,054 <p><u>Form 1040 Schedule C</u></p> <p>Line 10 Commissions and fees: \$308</p> <p>Line 22 Supplies: \$1,100</p> <p>Line 24a Travel: \$209</p> <p>Line 24b Meals and entertainment: \$272</p> <p>Line 25 Utilities: \$1,416</p>
Twenty-Two	Feb. 6, 2015	A.N & Y.N	2014	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,446</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Professional Subscriptions: \$540 • Uniforms and Protective Clothing: \$560 • Employee Business Expense: \$4,352 <p><u>Form 1040 Schedule C</u></p> <p>Line 15 Insurance: \$660</p> <p>Line 17 Legal and professional services: \$70</p> <p>Line 24a Travel: \$1,710</p> <p>Line 24b Meals and entertainment: \$272</p>

Twenty- Three	Feb. 10, 2014	A.N & Y.N	2013	<p style="text-align: center;"><u>Form 1040 Schedule A</u></p> <p>Line 17 Non-cash donations: \$1,975</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expense: \$2,021 • Professional Subscriptions: \$792 • Uniforms and Protective Clothing: \$601 • Employee Business Expense: \$4,292 • Equipment: \$2,215 <p style="text-align: center;"><u>Form 1040 Schedule C-EZ</u></p> <p>Line 2 Other Expenses: \$1,920</p>
Twenty- Four	March 19, 2018	J.S. & K.A.	2017	<p style="text-align: center;"><u>Form 1040 Schedule A</u></p> <p>Line 8 Other Taxes: \$975</p> <p>Line 16 Gifts by cash or check: \$3,120</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Professional Subscriptions: \$636 • Restoration: \$6,200 <p>Line 23 Other expenses:</p> <ul style="list-style-type: none"> • Investment Advisory Fees: \$2,240
Twenty- Five	October 9, 2017	J.S. & K.A.	2016	<p style="text-align: center;"><u>Form 1040 Schedule A</u></p> <p>Line 8 Other taxes: \$975</p> <p>Line 16 Gifts by cash or check: \$3,120</p> <p>Line 17 Non-cash donations: \$4,975</p>

				Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none">• Travel Expenses: \$3,415• Business Expenses: \$2,100• Meals and Entertainment: \$2,560• Professional Subscriptions: \$816• Uniforms and Protective Clothing: \$425• Cell Business Use: \$3,576• Restoration: \$3,610
Twenty-Six	March 17, 2016	J.S.	2015	<u>Form 1040</u> Lines 1-5 Filing Status: Single <u>Form 1040 Schedule A</u> Line 8 Other taxes: \$975 Line 17 Non-cash donations: \$4,799 Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none">• Travel Expenses: \$7,161• Meals and Entertainment: \$2,080• Professional Subscriptions: \$804• Uniforms and Protective Clothing: \$710• Tools: \$1,010
Twenty-Seven	November 28, 2016	K.A	2015	<u>Form 1040</u> Lines 1-5 Filing Status: Single
Twenty-Eight	March 17, 2015	J.S.	2014	<u>Form 1040</u> Lines 1-5 Filing Status: Single <u>Form 1040 Schedule A</u> Line 8 Other Taxes <ul style="list-style-type: none">• Alarm Tax: \$607• Neighborhood Management Dues: \$1,560

				<p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$960 • Travel Expenses: \$6,487 • Meals and Entertainment: \$1,970 • Professional Subscriptions: \$612 • Uniforms and Protective Clothing: \$710 • Equipment: \$625 • Tools: \$125
Twenty-Nine	March 16, 2015	K.A.	2014	<p><u>Form 1040</u> Lines 1-5 Filing Status: Single</p> <p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$1,040</p> <p>Line 17 Non-cash donations: \$275</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$1,164 • Travel Expenses: \$3,738 • Meals and Entertainment: \$1,970 • Professional Subscriptions: \$612 • Uniforms and Protective Clothing: \$860 • Cell Business Use: \$1,212 • Equipment: \$1,175 <p>Line 22 Tax preparation fees: \$140</p>

Thirty	March 6, 2014	J.S.	2013	<p style="text-align: center;"><u>Form 1040 Schedule A</u></p> <p>Line 8 Other Taxes</p> <ul style="list-style-type: none"> • Alarm Tax: \$45 • Neighborhood Management Dues: \$1,560 <p>Line 16 Gifts by cash or check: \$1,040</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking Fees, Tolls, and Transportation: \$654 • Travel Expenses: \$3,510 • Business Expenses: \$778 • Union and Professional Dues: \$250 • Professional Subscriptions: \$720 • Uniforms and Protective Clothing: \$1,325 • Equipment: \$298
Thirty- One	Feb. 13, 2017	R.E. & C.E.	2016	<p style="text-align: center;"><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,114</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expense: \$995 • Business Expenses: \$645 • Meals and Entertainment: \$992 • Union and Professional Dues: \$959 • Professional Subscriptions: \$900 • Uniforms and Protective Clothing: \$1,260 • Cell Business Use: \$3,348 • Employee Business Expense: \$5,855 • Restoration: \$2,725

Thirty-Two	Feb. 22, 2016	R.E. & C.E.	2015	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,672</p> <p>Line 17 Non-cash donations: \$3,250</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Meals and Entertainment: \$858 • Union and Professional Dues: \$1,439 • Professional Subscriptions: \$830 • Employee Business Expense: \$3,849 • Restoration: \$2,866
Thirty-Three	Feb. 9, 2015	R.E.	2014	<p><u>Form 1040</u></p> <p>Lines 1-5 Filing Status: Head of Household</p> <p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$4,921</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Business Expenses: \$2,489 • Professional Subscriptions: \$648 • Uniforms and Protective Clothing: \$1,754 • Employee Business Expense: \$3,703
Thirty-Four	Feb. 24, 2014	R.E.	2013	<p><u>Form 1040</u></p> <p>Lines 1-5 Filing Status: Head of Household</p> <p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$1,560</p>

				<p>Line 17 Non-cash donations: \$3,950</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Union and Professional Dues: \$1,170 • Professional Subscriptions: \$648 • Uniforms and Protective Clothing: \$1,676 • Equipment: \$591 • Employee Business Expense: \$3,583
Thirty-five	February 26, 2014	C.E.	2013	<p><u>Form 1040</u> Lines 1-5 Filing Status: Head of Household</p> <p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$1,493</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expenses: \$1,475 • Business Expenses: \$4,650 • Union and Professional Dues: \$109 • Professional Subscriptions: \$660 • Uniforms and Protective Clothing: \$962 • Cell Business Use: \$1,030 • Deductible Expense: \$194

All in violation of Title 26, United States Code, Section 7206(2).

COUNTS THIRTY-SIX through FORTY-ONE

(26 U.S.C. § 7206(2))

**AIDING AND ASSISTING IN PREPARING
A FRAUDULENT AND FALSE TAX RETURN**

On or about the dates set forth below, in the Western District of Texas and elsewhere, the defendant,

ANA MONSIVAIS (2),

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040 and accompanying schedules, either individual or joint, for the taxpayers and calendar years hereinafter specified and the returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions and credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions in the claimed amounts;

Count	Date Taxes Filed	Taxpayer(s)	Calendar Tax Year	Falsely Claimed Item(s) & Amount Claimed
Thirty-Six	February 23, 2017	R.C. & B.M	2016	<u>Form 1040 Schedule A</u> Line 16: Gifts by cash or check: \$3,280 Line 17 Non-cash donations: \$4,999 Line 21 Unreimbursed employee expenses: <ul style="list-style-type: none"> • Parking, fees, tolls, and transportation: \$998 • Travel expense while away from home: \$4,758

				<ul style="list-style-type: none"> • Business Expenses: \$1,680 • Meals and Entertainment: \$1560 • Union and Professional Dues: \$999 • Professional Subscriptions: \$820 • Uniforms and Protective Clothing: \$525 • Restoration: \$5,600 • Employee Business Expense: \$4,922
Thirty-Seven	April 12, 2018	S.G.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16: Gifts by cash or check: \$6,120</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Business Expenses: \$2,167 • Meals and Entertainment: \$1,947 • Restoration: \$4,419
Thirty-Eight	April 17, 2018	M.G.	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16: Gifts by cash or check: \$7,230</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expense While Away From Home: \$4,400

				<ul style="list-style-type: none"> • Professional Subscriptions: \$840 • Cell Business Use: \$3,120 • Equipment: \$1,424
Thirty-Nine	April 1, 2017	S.G. & M.G.	2016	<p><u>Form 1040 Schedule A</u></p> <p>Line 16: Gifts by cash or check: \$9,505</p> <p>Line 17 Non-cash donations: \$4,999</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking, Fees, Tolls, and Transportation: \$60 • Travel Expenses: \$600 • Business Expenses: \$2,184 • Meals and Entertainment: \$1,947 • Union and Professional Dues: \$289 • Professional Subscriptions: \$840 • Equipment: \$867 • Restoration: \$1,500
Forty	Feb. 6, 2018	A.N. & Y.N	2017	<p><u>Form 1040 Schedule A</u></p> <p>Line 16 Gifts by cash or check: \$3,900</p> <p>Line 17 Non-cash donations: \$8,124</p> <p>Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Parking, Fees, Tolls, and Transportation: \$304

				<ul style="list-style-type: none"> • Travel Expenses: \$2,538 • Meals and Entertainment: \$1,950 • Union and Professional Dues: \$1,344 • Professional Subscriptions: \$780 • Uniforms and Protective Clothing: \$506 • Cell Business Use: \$1,620 • Equipment: \$781 • Employee Business Expense: \$6,001 • Restoration: \$5,395 <p><u>Form 1040 Schedule C</u> Line 24a Travel: \$375 Line 24b Meals and entertainment: \$1,170</p>
Forty-One	Feb. 12, 2018	R.E. & C.E.	2017	<p><u>Form 1040 Schedule A</u> Line 16 Gifts by cash or check: \$3,570 Line 17 Non-cash donations: \$4,999 Line 21 Unreimbursed employee expenses:</p> <ul style="list-style-type: none"> • Travel Expense: \$815 • Business Expenses: \$1,140 • Meals & Entertainment: \$1,000 • Union and Professional Dues: \$1,00 • Professional Subscriptions: \$1,115 • Uniforms & Protective Clothing: \$1,137

				<ul style="list-style-type: none">• Equipment: \$3,448• Restoration: \$1,400• Employee Business Expense: \$6,352
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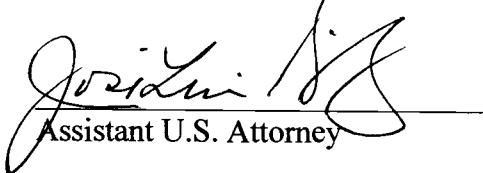
All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

ORIGINAL SIGNATURE
REDACTED PURSUANT TO
THE GOVERNMENT ACT OF 2002
FOREPERSON OF THE GRAND JURY

JOHN F. BASH
UNITED STATES ATTORNEY

BY:



John F. Bash
Assistant U.S. Attorney